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9-0000.00 FEDERAL AND STATE PROGRAMS

9-0100.00 INTRODUCTION

Most federal, state, and local grants are accounted for using Miscellaneous Programs Fund (15) as provided in Section 20-9-507, MCA. Section 20-9-508, MCA, allows construction type grants to be deposited and accounted for in the Building Fund (60). Section 20-9-533, MCA, allows technology type grants to be accounted for in Technology Fund (28) or in Fund (15). The Miscellaneous Fund (15) is a nonbudgeted fund and Administrative Rules of Montana (ARM) 10.10.207 provides expenditures are limited to the cash balance and anticipated receivables to be received in 30 days.

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9-0200.00 SPECIAL PROCEDURES

9-0200.10 CODING REVENUES AND EXPENDITURES WITH A PROJECT REPORTER CODE

The Office of Public Instruction follows the guidelines for accounting for state and federal grants suggested in Financial Accounting for Local and State School Systems 1990 published by the U. S. Department of Education. These guidelines provide a three digit **Project Reporter Code** (see Project Reporter Codes 3-0500.30) be added to revenue and expenditure accounts to track each grant separately. OPI also recommends this same code be added to balance sheet accounts. Adding the three digit project reporter code to the cash account allows tracking of each grant or project's cash balance. Otherwise, a subsidiary computer or manual system is necessary to keep track of the cash balance in a grant or project.

Any three digit number may be assigned as project reporter code except the Office of Public Instruction (OPI) reserves codes in the range 910-999 for assignment. OPI uses currently numbers 910 - 919 to track budget amendments from #1 to #10. Numbers 919-999 are reserved for use by OPI.

At the beginning of each fiscal year, the district clerk should prepare an initial master list of grants and projects to be accounted for during the new fiscal year. The list should be updated as the school district or cooperative acquires new grants. OPI suggests this list be similar to the Project Reporter Code Page used in the Trustees' Annual Financial Summary (See page 4-0500-7) .

The next step at the beginning of each fiscal year is to add new revenue and expenditures accounts with the three digit project reporter code for new grants. Some grants carry over from one fiscal year to another. Accounts for these grants may be reused in the new fiscal year. If grants are totally spent by June 30th each year, these accounts may be used to account for the new grant in the next fiscal year without adding new accounts each year. See Topic 3-0500.30 for examples of how project reporter codes are used.

9-0200.20 MATCHING REVENUE SOURCE ACCOUNT WITH EXPENDITURE PROGRAM

Another unique feature in coding federal and state grants is matching an expenditure program code with the related revenue source account. The expenditure program code is found in the second dimension of the expenditure account number.

Expenditure Program Example:

IDEA Part B Grant - Teacher Salary Expenditure Account:

X15 - **277** - 1000 - 112 - 778

Fund Program Function Object Project Reporter Code

Expenditure program 277 is matched with revenue source 4560 to properly identify the grant is an IDEA Part B grants. For a complete listing of matching expenditure program codes and revenue source see List of Common Expenditure Driven Grants in Topic 4-0400 Instructions for Trustees' Financial Summary. This list is updated annually.

9-0200.30 RECORDING REVENUES FROM FEDERAL AND STATE GRANTS

See section 5-0240.00 for special accounting procedures for recording revenues from expenditure driven federal and state grants. This section will explain how to show left over grant cash as deferred revenue.

9-0200.40 RECORDING INDIRECT COSTS

Costs applicable to a grant program may be direct or indirect. If a district wants to recover indirect costs for Federal programs administered by OPI or any other agency of the state or Federal government, the clerk or superintendent must file a Certification and Request for Authorized Indirect Cost Rate application for approval by OPI. The application must be approved before indirect costs can be recovered. Indirect costs are "drawn" from a grant award as expenditures are incurred and do not increase or add to a grant award. Section 20-9-507, MCA, provides indirect cost recoveries be spent at the discretion of the trustees. Accordingly, the school district or cooperative should adopt an expenditure policy to spend indirect cost recoveries. Indirect cost recoveries should not be accumulated but should be used for general administrative expenses.

Limitations on the recovery of indirect costs

Three major limitations affect how much indirect cost may be recovered. These limitations are:

1. The rate negotiated with the Office of Public Instruction is the maximum allowable indirect cost for any federal program in which the school district participates. Federal law or grant conditions may further limit the amount of indirect costs or the indirect cost rate. For example, if the school district has a restricted rate of 5 percent and the law allows only a 3 percent rate of recovery for that program, then the LEA can recover only indirect costs equal to 3 percent of the direct costs. Some grants may prohibit any recovery of indirect costs.
2. Recovery of indirect costs on grants is subject to the availability of funds. Most restricted grants are allocated to the State as a block grant in which each LEA is entitled to a maximum grant amount. The total direct costs plus indirect costs cannot exceed the maximum entitlement.
3. Indirect costs are recovered only to the extent of direct costs incurred. The **indirect cost rate is applied to the direct cost amount expended less capital outlay and resource transfers to other entities**, not to the grant award.

Application of Rate

Once the proposal has been approved by the Office of Public Instruction, the district may elect to:

1. Apply the approved and applicable rate to all eligible federal projects.
2. Apply the approved and applicable rate only to specific eligible projects; OR
3. Not apply the rate to any projects.
4. Apply the maximum rate or less than the maximum rate. If the rate applied is less than the maximum rate, it is not necessary to apply the reduced rate uniformly to all projects.

9-0200.40 RECORDING INDIRECT COSTS (cont'd)

Budgeting Indirect Costs:

The following formula should be used to determine the amount that could be budgeted as indirect cost recovery.

$$\begin{array}{lll} \text{Budgeting Indirect} & \text{Indirect Cost Rate \%} & \text{(Total Award less Capital Outlay} \\ \text{Cost Recovery:} & (1.00 + \text{Indirect Cost Rate \%}) \times & \text{and resource transfers to} \\ & & \text{other entities)} \end{array}$$

Actual Application or Taking Indirect Costs:

Example: If total direct expenditures less capital outlay and resource transfers to other entities are \$10,000 and the indirect cost rate approved by OPI is 3%, a school district or cooperative could take "indirects" up to \$300. As provided by Section 20-9-507, MCA, this amount is "transferred" from the grant to the "Indirect/Aggregate of Reimbursements" project in the Miscellaneous Programs Fund (15).

Accounting Entries to Record Indirect Cost Recovery and Move to Indirect Cost Pool:

Dr: X15-802 Expenditure Control \$300

Cr: X15-402 Revenue Control \$300

Expenditure Subsidiary

Dr: X15-____-62XX-940-____ Indirect Costs \$300

(To charge indirect costs to a grant project. The blank line after X15 should be filled in with expenditure program number and the blank line after 940 should be filled in with the school district's or cooperative's project reporter)

Cr: X15-4930-____ Indirect Cost Pool Revenue \$300

(To record revenue in the Indirect Cost Pool Project in Fund 15. The blank line after 4930 should be filled in with the school district's or cooperative's project reporter.)

Accounting Entries to spend Indirect Cost Pool:

Debit: X15-802 Expenditure Control \$10

Credit: X15-620 Warrants Payable \$10

Expenditure subsidiary

Debit: X15-271-2500-610-777 Clerk's Supplies \$10

(To record purchase of \$10 of supplies for the clerk's office from Indirect Cost Pool)

9-0200.50 RECORDING LEFTOVER GRANT BALANCES UNDER \$10

Federal and state grants passed through OPI which have a remaining balance of \$10 or less should not be refunded to OPI. School districts and cooperatives should establish an Indirect Cost or Aggregate of Reimbursement Project and transfer grant balances less than \$10 as follows:

Accounting Entries to Eliminate Grant Balances Less than \$10 and Move to Indirect Cost Pool:

Dr: X15-802 Expenditure Control \$5.18

Cr: X15-402 Revenue Control \$5.18

Expenditure Subsidiary

Dr: X15-____-62XX-940-____ Indirect Costs \$5.18

(To charge indirect costs to a grant project. The blank line after X15 should be filled in with expenditure program number and the blank line after 940 should be filled in with the school district's or cooperative's project reporter)

Cr: X15-4930-____ Indirect Cost Pool Revenue \$5.18

(To record revenue in the Indirect Cost Pool Project in Fund 15. The blank line after 4930 should be filled in with the school district's or cooperative's project reporter.)

9-0200.60 RECORDING INTEREST ON FEDERAL GRANTS LESS THAN \$250

Federal regulations require entities which receive federal financial assistance to follow procedures to minimize the time elapsed between the transfer of funds to them and the disbursement of the funds. Generally, the time elapsed between the transfer of Federal money to the district and the disbursement should be from three (3) to five (5) days. Districts are not allowed to keep excessive federal cash.

According to the OPI State and Federal Grants handbook, each subgrantee may retain up to \$250 of interest earned on federal grants in a given fiscal year for administrative expenses. This limit applies to all federal programs combined. School districts and cooperatives should establish an Indirect Cost Pool or Aggregate of Reimbursement Project in Fund 15 to record interest earnings up to \$250.

Interest earned on Federal money (excluding Impact Aid) in excess of \$250 must be refunded to the federal government. See the OPI State and Federal Grants Handbook for the address to send interest refunds to.

Accounting Entries to record interest earned on Federal grants:

School districts and cooperatives should establish an Indirect Cost or Aggregate of Reimbursement Project and record interest earnings up to \$250 as follows:

Dr: X15-101 Cash \$25.00

Cr: X15-402 Revenue Control \$25.00

Expenditure Subsidiary

Cr: X15-1510-___ Interest Earnings \$25.00

(To record interest earnings on various federal grants in the indirect cost pool. The blank line after 1510 should be filled in with the school district's or cooperative's project reporter code for the indirect cost pool.)

9-0200.70 ACCOUNTING FOR REIMBURSABLE GRANTS BEFORE MONEY IS RECEIVED

Occasionally, reimbursable-type federal, state, or local grants require school districts to incur expenditures before receiving reimbursement. Since the reimbursement is received after the expenditures are made, a temporary cash overdraft may occur if there is not sufficient cash in the Miscellaneous Programs Fund as a whole. The following options are available to a school district if there is insufficient cash in the Miscellaneous Programs Fund:

1. Request forward or advance funding from the grantor.
2. Avoid incurring liabilities until cash is requested and received from the grantor.
3. Borrow cash from the Board of Investments.
4. Draw warrants or claims fund transfer on the Miscellaneous Programs Fund, provided the district anticipates receiving the reimbursement within 30 days. Although a cash overdraft may occur, this is permitted by Administrative Rule 10.10.207 which provides that transfers (or warrants) from non-budgeted funds cannot be made in excess of cash on hand and up to the amount of receivables to be collected within thirty (30) days. This rule was specifically written for county treasurers and auditors to allow occasional cash overdrafts in grant funds where cash is received on a reimbursement basis.

The school district should also notify the county treasurer as to which warrants will cause a cash overdraft in the particular fund and include a copy of the cash request form to the grantor which will provide cash to cover these warrants. This procedure should provide adequate documentation to comply with Sections 20-9-222(4) and 7-6-2603, MCA.

9-0200.70 ACCTG FOR REIMBURSABLE GRANTS BEFORE MONEY IS RECEIVED (cont'd)

The district will also have to record revenue and establish a receivable in the same amount as the expenditures from the grant in the Miscellaneous Programs Fund. The receivable account should be zeroed out when the cash is received.

Accounting Entries:

For example, assume expenditures from a grant in June are \$2,000. This amount will be reimbursed in July.

Miscellaneous Programs Fund

Debit: X15-802	Expenditures	\$2,000
Credit: X15-101/620	Cash/Warrants Payable	\$2,000
Expenditure Subsidiary Ledger		
X15-XXX-XXXX-XXX-XXX	Various Line-items	\$2,000

Debit: X15-180	Due from Other Governments	\$2,000
Credit: X15-402	Revenue	\$2,000
Revenue Subsidiary Ledger		
X15-XXXX-XXX	Specific Grant Account	\$2,000

(To accrue grant revenue for amounts expended but not reimbursed as of June 30. This entry results in equalizing grant revenue and expenditures in accordance with GAAP.)

To record the reimbursement received in July of the next year:

Debit: X15-101	Cash	\$2,000
Credit: X15-180	Due from Other Governments	\$2,000

(To record receipt of reimbursement for grant expenditures recorded in the previous year, for which revenue was accrued in the previous year.)

5. Draw warrants or claims fund transfer on the General Fund, but record the disbursements using a receivable account - Due From Other Governments - instead of an expenditure account. Another entry must also be made simultaneously in the Miscellaneous Programs Fund to record revenues and expenditures in the same amount as the warrants drawn on the General Fund.

Accounting Entries:

For example, assume the district's expenditures in June are \$2,000 for the grant. This amount will be reimbursed in July.

General Fund

Debit: X01-180	Due from Other Governments	\$2,000
Credit: X01-101/620	Cash/Warrants Payable	\$2,000

9-0200.70 ACCTG FOR REIMBURSABLE GRANTS BEFORE MONEY IS RECEIVED (cont'd)

Miscellaneous Programs Fund

Debit: X15-802	Expenditures	\$2,000
Credit: X15-402	Revenue	\$2,000

Expenditure Subsidiary Ledger		
X15-XXX-XXXX-XXX-XXX	Various Line-items	\$2,000

Revenue Subsidiary Ledger		
X15-XXXX-XXX	Specific Grant Account	\$2,000

(To accrue grant revenue for amount expended but not reimbursed as of June 30. This entry results in equalizing grant revenue and expenditures on the accounting records in accordance with GAAP.)

To record the reimbursement received in July of the next year:

General Fund

Debit: X01-101	Cash	\$2,000
Credit: X01-180	Due from Other Governments	\$2,000

(To record receipt of reimbursement for grant expenditures recorded in the previous year, for which revenue was accrued in the previous year.)

A letter should be sent to the county treasurer to specifically identify which warrants were drawn on the receivable account in the General Fund. The letter should also instruct the county treasurer to deposit the cash received from the grant to the General Fund rather than the Miscellaneous Programs Fund. A copy of the cash request form to the grantor which will provide cash to cover these warrants should also be included with the letter to the county treasurer. This procedure should provide adequate documentation to comply with Sections 20-9-222(4) and 7-6-2603, MCA.

6. School districts should avoid the practice of recording the expenditures from the General Fund and abating the expenditures when a reimbursement grant is later received. This procedure improperly results in the grant not being reported at all.
7. Districts that already incurred grant expenditures in the General Fund will need to "transfer" or recode these expenditures from the General Fund to the project in the Miscellaneous Programs Fund. These expenditures should be treated as expenditure abatements or "negative" expenditures in the General fund and recorded as regular expenditures in Fund 15. The school district will have to send a transfer letter to the county treasurer explaining funds originally paid from the General Fund need to be transferred from Fund 15 to the General Fund so the expenditures will be reported in the correct fund.

9-0300.00 SINGLE AUDIT ACT -- OMB CIRCULAR A-133

9-0300.10 INTRODUCTION

Most school districts receiving Federal assistance shall have financial and compliance audits on an annual basis. The Single Audit Act (OMB Circular A-133) provides for a uniform approach to the audit of all federal aid programs by establishing policies, procedures and guidelines. The single audits under the law must be performed using generally accepted government auditing standards by independent auditors using due professional care and accountability.

9-0300.20 FEATURES

The Single Audit Act requires that:

- 1) School districts that spend more than \$300,000 per year in Federal financial assistance must have annual financial and compliance audits unless they perform such examinations on a biennial basis as required under State or local law; they may then continue that schedule.
- 2) School districts that spend less than \$300,000 of Federal financial assistance per year are not required by Federal regulations to have audits performed under a Federal requirement but are expected to retain accounting records so that Federal auditors can conduct audits if warranted.

9-0300.30 MONTANA AUDIT REQUIREMENTS

Montana's audits requirements meet the requirements of the Single Audit Act.

Who is required to have an audit? Beginning with audits of FY 1991-92, each district with **over \$200,000** of total revenues (all funds) in a year is required to have an audit.

For those elementary and high school districts which are audited together, the revenues of both districts are combined to apply the criteria.

A district that spends **\$300,000 or more of Federal financial assistance** must have a single audit.

Districts with **less than \$200,000 total revenue, and \$300,000 or less of Federal financial assistance expenditures** will have a review (not audit) approximately every four years as requested by OPI and the Department of Commerce.

[Section 2-7-503,MCA, 1991 Amendment]

9-0300.40 AUDIT REQUIREMENTS MATRIX

WHO IS REQUIRED TO HAVE AN AUDIT:

FEDERAL EXPENDITURES (Including USDA Commodities):	TOTAL REVENUES (ALL FUNDS):	TYPE OF AUDIT OR REVIEW REQUIRED:	COMMENTS:
Less than \$300,000	\$200,000 or less*	Review contracted auditor.	By Dept. of Commerce or a One year at a time, rotating 4-year schedule. OPI or Dept. of Commerce will notify. Basically, review of procedures, especially for revenues and expenditures.
	More than \$200,000*	Regular Audit (Also known as "Yellowbook Audit")	By contracted auditor (Dept. of Commerce has standard contracts and a roster of authorized auditors). Usually one year. May be for two years, if previously approved by Dept. of Commerce.
\$300,000 or more		Single Audit (Also known as "Federal Audit" or "A-133 Audit")	By contracted auditor (Dept. of Commerce has standard contracts and a roster of authorized auditors). Usually one year. May be for two years, if approved by Dept. of Commerce.
			Regular audit, plus some additional procedures to review and report on federal programs.

* To estimate, sum all revenues in all funds except bond proceeds and transfers (Rev. code 5100, 5300, 9710).

Please call the GAAP accounting staff at 444-1257 OR 444-0252 if you have questions about audits.

9-0400.10 FEDERAL PROGRAM MATRIX

PROGRAM NAME (OFFICIAL FED NAME)	ALIAS	CFDA#	REV SOURCE CODE ***** EXPEND PROG CODE	OPI CONTACT	LAST DAY TO ENCUMBER (Obligate)	LAST DAY TO EXPEND (Liqudate Obligation)	MATCH REQ?	MAIN OF EFF REQ?	COMMENT:
Adult Basic Education	ABE Adult Ed	84.002	4540 650	Jurenne Fuchs 444-2560	June 30	July 30	Yes	Yes Statewide level	
Carl D Perkins Vocational & Technology Education Act	Federal Vo-Ed, Carl Perkins	84.048A Basic	4530 391-395	Jurenne Fuchs 444-2560	June 30	July 30	No	Yes Statewide level	
Title IV - Safe and Drug Free Schools	Drug Free	84.186	4600 286	Madlon Beatty 444-4403	Sept 30	Oct 30	No	Yes (Title I)	
ESEA Title I - Part A: Improving Basic Programs - LEA	Title I, (was Chapter 1)	84.010A	4510 291	Pat Dawes 444-3408	Sept 30	Oct 30	No	Yes (Title I)	
ESEA Title VI - Innovative Education Program	Title VI, (was Chapter II)	84.298	4510 289	Jurenne Fuchs 444-2560	Sept 30	Oct 30	No	Yes (Title I)	
ESEA Title I - Part B: Even Start Family Literacy Program	Even Start	84.213C	4510 290	Pat Dawes 444-3408	Sept 30	Oct 30	Yes	Yes (Title I)	
ESEA Title I - Part C: Even Start Migrant Ed	Even Start Migrant	84.214A	4510 263	Pat Dawes 444-3408	Sept 30	Oct 30	Yes	No	
ESEA Title I - Migrant Ed	Migrant Ed	84.011A	4510 296	Pat Dawes 444-3408	End date of project	Within 30 days of end date	No	No	
IDEA Preschool Grant	IDEA Preschool, Preschool	84.173A	4560 279	Madlon Beatty 444-4403	June 30	July 30	No	Yes (IDEA)	
Individuals with Disabilities Education Act (IDEA) Part B	IDEA, IDEA-B, Special Ed.	84.027A	4560 277	Madlon Beatty 444-4403	June 30	July 30	No	Yes (IDEA)	
Individuals with Disabilities Education Act (IDEA) Part D	CSPD, TIE, Inservce Training	84.029H	4560 278	Madlon Beatty 444-4403	June 30	July 30	No	No	
National School Lunch Program	School Food	10.550 Commod 10.553 Breakfast 10.555 Lunch 10.556 Milk 10.555 Snack	4550 910	Sofia Janik 444-2521	N/A	N/A	No	No	Monthly claims req for reimbursement
ESEA Title I State Program Improvement Grants	Program Improvement	84.010A	4510 295	Pat Dawes 444-3408	Sept 30	Oct 30	No	Yes (Title I)	
Summer Food Service Program	Summer Feeding	10.550 Commod 10.559 Food Reimbursement	4555 910	Sofia Janik 444-2521		Sept 30	No	No	

February 2000

Grant Programs

9-0400-1

PROGRAM NAME (OFFICIAL FED NAME)	ALIAS	CFDA#	REV SOURCE CODE ***** EXPEND PROG CODE	OPI CONTACT	LAST DAY TO ENCUMBER (Obligate)	LAST DAY TO EXPEND (Liquidate Obligation)	MATCH REQ?	MAIN OF EFF REQ?	COMMENTS
Title II Dwight D. Eisenhower Mathematics and Science Ed Program	Title II, Math/Science	84.281	4600 288	Juranne Fuchs 444-2560	Sept 30	Oct 30	Yes 1/3	Yes (Title I)	
ESEA Emergency Immigrant Program	Emergency Immigrant	84-162A	4510 262	Pat Dawes 444-3408	End of grant period	30 days after end of grant period	No	No	
Learn and Serve Montana	Learn and Serve	94.004	4600 451	Pat Dawes 444-3408	June 30	July 30	Yes 15%	Yes	
McKinney Education of Homeless Children and Youth	McKinney Homeless	84.196	4650 299	Pat Dawes 444-3408	Sept 30	Oct 30	No	Yes	
Class Size Reduction	Reduced Class Size	84.340	4600 299	Juranne Fuchs 444-2560	Sept 30	Oct 30	No	No	
Goals 2000	Goals	84.276	4390 452	N/A - Non-OPI Grant				No	
ESEA Title III, Technology Literacy Challenge	Tech Lit	84.318X	4600	Madlon Beatty 444-4403	June 30	July 30	No	No	
Vocational Education-Tech Prep	Tech Prep	84.243A		Juranne Fuchs 444-2560	June 30	July 30	No	No	Budgets not required Administration costs limited to 5%
Comprehensive School Reform Demonstration	CSRD	84.332A	4600 299	Juranne Fuchs 444-2560	Sept 30	Oct 30	No	No	
State Adult Ed		None	3250 650	Juranne Fuchs 444-2560	June 30	July 30	No	No	
Gifted and Talented Grant	G & T	None	3270 270	Juranne Fuchs 444-2560	June 30	July 30	Yes	No	
School Food State Match	State	None	3220 910	Sofia Janik 444-2521	N/A	N/A	N/A	N/A	
Secondary Vocational Educational Program	State	None	3240 300 or 310-380	Juranne Fuchs 444-2560	N/A	N/A	No	No	No final reports due
State Day Treatment	Day Treatment	None	3290 298	Madlon Beatty 444-4403	June 30	July 30	No	No	

9-0400.20

STATE PROGRAM MATRIX

PROGRAM NAME (OFFICIAL FED NAME)	ALIAS	CFDA#	REV SOURCE CODE	EXPEND PROG CODE	OPI CONTACT	PHONE	LAST DAY TO ENCUMBER (Obligate)	LAST DAY TO EXPEND (Liquidate Obligation)	MATCH REQ?	MAIN OF EFF REQ?	COMMENT
State Adult Ed		None	3250	650	Jurenne Fuchs	444-2560	June 30	July 30	No	No	
Gifted and Talented Grant	G & T	None	3270	270	Jurenne Fuchs	444-2560	June 30	July 30	Yes	No	
School Food State Match	State	None	3220	910	Sophia Janik	444-2521	N/A	N/A	N/A	N/A	
Secondary Vocational Education Program	State	None	3240	300 or 310-380	Jurenne Fuchs	444-2560	N/A	N/A	N/A	N/A	No final program r or fiscal closeout.
State Day Treatment	Day Treatment	None	3290	298	Madilon Beatty	444-4403	June 30	July 30	No	No	

February 2000

Grant Programs

9-0400-3

9-0400.34 GRANT CONTROL NOTEBOOK

Suggested Grant Accounting Procedures:

- A. Establish a Grant Control Notebook with the following dividers:
 - 1. Master control list of all grants (Easiest to use Project Reporter Codes List from page 4-0500-7.)
 - 2. Grant/Project Recap Worksheets
 - a. Complete Grant/Project Recap Worksheet Monthly
 - b. The Grant/Project Recap Worksheet should reconcile monthly to the county treasurer's cash balance for Fund 15.
 - 3. Dividers for each grant
 - a. Workplan or calendar to order, spend, and report grant funds
 - b. Cash/Match Control Record for the grant
 - c. Copies of completed cash order or cash request forms
 - d. Receipts or payment advices from grantors
 - e. Quarterly Expenditure Reports
 - f. Any other pertinent information
- B. Establish individual file folders for each grant to file the following:
 - 1. Grant application
 - 2. Approved budgets
 - 3. Award document
 - 4. Record of cash requests (copies of cash request forms)
 - 5. Record of cash receipts
 - 6. Cash disbursements
 - 7. Matching expenditures
 - 8. Important correspondence
 - 9. Final reporting and closeout documents

9-0400.30

GRANT/PROJECT RECAP WORKSHEET

SCHOOL

DISTRICT NO. _____ COUNTY NO. _____

LEGAL ENTITY NO. _____ **MONTH ENDING** _____

[illegible]

NOTE (1): CFDA # is the Catalog of Federal Domestic Assistance number used to identify federal grant programs. See Chart of Accounts, Section 3-0500 of the School Accounting Manual under the appropriate revenue code to obtain the CFDA number of a particular federal grant.

The clerks' ending cash balance is shown on line 1 Cash less Outstanding Warrants of the Balance Sheet. If remaining grant funds have to be refunded, the offsetting item on the Balance Sheet is line 22, Due to Other Governments. If the grant funds may be spent in the following year, the offsetting item is line 25, Deferred Revenue. If there is a cash overdraft in a grant, the offsetting item is line 4, Due From Other Governments. See Section 5-0240, Revenues from Federal and State Grants, and 7-0400 or 7-0500, Cash to Accrual worksheets in the School Accounting Manual for further instructions.

9-0400.10 FEDERAL PROGRAM MATRIX

PROGRAM NAME (OFFICIAL FED NAME)	ALIAS	CFDA#	REV SOURCE CODE ***** EXPEND PROG CODE	OPI CONTACT	LAST DAY TO ENCUMBER (Obligate)	LAST DAY TO EXPEND (Liquidate Obligation)	MATCH REQ?	MAIN OF EFF REQ?	CON
Adult Basic Education	ABE Adult Ed	84.002	4540 650	Jurenne Fuchs 444-2560	June 30	July 30	Yes	Yes Statewide level	
Carl D Perkins Vocational & Technology Education Act	Federal Vo-Ed, Carl Perkins	84.048A Basic	4530 391-395	Jurenne Fuchs 444-2560	June 30	July 30	No	Yes Statewide level	
Title IV - Safe and Drug Free Schools	Drug Free	84.186	4600 286	Madilon Beatty 444-4403	Sept 30	Oct 30	No	Yes (Title I)	
ESEA Title I - Part A: Improving Basic Programs - LEA	Title I, (was Chapter 1)	84.010A	4510 291	Pat Dawes 444-3408	Sept 30	Oct 30	No	Yes (Title I)	
ESEA Title VI - Innovative Education Program Strategies	Title VI, (was Chapter II)	84.298	4510 289	Jurenne Fuchs 444-2560	Sept 30	Oct 30	No	Yes (Title I)	
ESEA Title I - Part B: Even Start Family Literacy Program	Even Start	84.213C	4510 290	Pat Dawes 444-3408	Sept 30	Oct 30	Yes	Yes (Title I)	
ESEA Title I - Part C: Even Start Migrant Ed	Even Start Migrant	84.214A	4510 263	Pat Dawes 444-3408	Sept 30	Oct 30	Yes	No	
ESEA Title I - Migrant Ed	Migrant Ed	84.011A	4510 296	Pat Dawes 444-3408	End date of project	Within 30 days of end date	No	No	
IDEA Preschool Grant	IDEA Preschool, Preschool	84.173A	4560 279	Madilon Beatty 444-4403	June 30	July 30	No	Yes (IDEA)	
Individuals with Disabilities Education Act (IDEA) Part B	IDEA, IDEA-B, Special Ed.	84.027A	4560 277	Madilon Beatty 444-4403	June 30	July 30	No	Yes (IDEA)	
Individuals with Disabilities Education Act (IDEA) Part D	CSPD, TIE, Inservice Training	84.029H	4560 278	Madilon Beatty 444-4403	June 30	July 30	No	No	
National School Lunch Program	School Food	10.550 Commod 10.553 Breakfast 10.555 Lunch 10.556 Milk 10.555 Snack	4550 910	Sofia Janik 444-2521	N/A	N/A	No	No	Monthly clc for reimbur
ESEA Title I State Program Improvement Grants	Program Improvement	84.010A	4510 295	Pat Dawes 444-3408	Sept 30	Oct 30	No	Yes (Title I)	
Summer Food Service Program	Summer Feeding	10.550 Commod 10.559 Food Reimbursement	4555 910	Sofia Janik 444-2521		Sept 30	No	No	

9-0400.10 FEDERAL PROGRAM MATRIX (Cont'd)

PROGRAM NAME (OFFICIAL FED NAME)	ALIAS	CFDA#	REV SOURCE CODE ***** EXPEND PROG CODE	OPI CONTACT	LAST DAY TO ENCUMBER (Obligate)	LAST DAY TO EXPEND (Liquidate Obligation)	MATCH REQ?	MAIN OF EFF REQ?	COMM
Title II Dwight D. Eisenhower Mathematics and Science Ed Program	Title II, Math/Science	84.281	4600 288	Jurenne Fuchs 444-2560	Sept 30	Oct 30	Yes 1/3	Yes (Title I)	
ESEA Emergency Immigrant Program	Emergency Immigrant	84-162A	4510 262	Pat Dawes 444-3408	End of grant period	30 days after end of grant period	No	No	
Learn and Serve Montana	Learn and Serve	94.004	4600 451	Pat Dawes 444-3408	June 30	July 30	Yes 15%	Yes	
McKinney Education of Homeless Children and Youth	McKinney Homeless	84.196	4650 299	Pat Dawes 444-3408	Sept 30	Oct 30	No	Yes	
Class Size Reduction	Reduced Class Size	84.340	4600 299	Jurenne Fuchs 444-2560	Sept 30	Oct 30	No	No	
Goals 2000	Goals	84.276	4390 452	N/A - Non-OPI Grant				No	
ESEA Title III, Technology Literacy Challenge	Tech Lit	84.318X	4600	Madilon Beatty 444-4403	June 30	July 30	No	No	
Vocational Education-Tech Prep	Tech Prep	84.243A		Jurenne Fuchs 444-2560	June 30	July 30	No	No	Budgets not Administrative limited to 5%
Comprehensive School Reform Demonstration	CSRD	84.332A	4600 299	Jurenne Fuchs 444-2560	Sept 30	Oct 30	No	No	
State Adult Ed		None	3250 650	Jurenne Fuchs 444-2560	June 30	July 30	No	No	
Gifted and Talented Grant	G & T	None	3270 270	Jurenne Fuchs 444-2560	June 30	July 30	Yes	No	
School Food State Match	State	None	3220 910	Sofia Janik 444-2521	N/A	N/A	N/A	N/A	
Secondary Vocational Educational Program	State	None	3240 300 or 310-380	Jurenne Fuchs 444-2560	N/A	N/A	No	No	No final repo
State Day Treatment	Day Treatment	None	3290 298	Madilon Beatty 444-4403	June 30	July 30	No	No	

9-0400.20 STATE PROGRAM MATRIX

PROGRAM NAME (OFFICIAL FED NAME)	ALIAS	CFDA#	REV SOURCE CODE	EXPEND PROG CODE	OPI CONTACT	PHONE	LAST DAY TO ENCUMBER (Obligate)	LAST DAY TO EXPEND (Liquidate Obligation)	MATCH REQ?	MAIN OF EFF REQ?	CO
State Adult Ed		None	3250	650	Jurenne Fuchs	444-2560	June 30	July 30	No	No	
Gifted and Talented Grant	G & T	None	3270	270	Jurenne Fuchs	444-2560	June 30	July 30	Yes	No	
School Food State Match	State	None	3220	910	Sophia Janik	444-2521	N/A	N/A	N/A	N/A	
Secondary Vocational Education Program	State	None	3240	300 or 310-380	Jurenne Fuchs	444-2560	N/A	N/A	N/A	N/A	No final p or fiscal c
State Day Treatment	Day Treatment	None	3290	298	Madilon Beatty	444-4403	June 30	July 30	No	No	

9-0400.30 GRANT/PROJECT RECAP WORKSHEET

_____ SCHOOL
 DISTRICT NO. _____ COUNTY NO. _____
 LEGAL ENTITY NO. _____ MONTH ENDING _____

TITLE OF PROGRAM	CFDA* SEE NOTE 1	COMPLETE PROJECT NUMBER	PROJECT REPORTER	CLERK'S BEGINNING CASH BALANCE	TOTAL RECEIPTS	TOTAL DISBURSEMENTS	CLERK'S ENDING CASH BALANCE
AGG OF REIM/ INDIRECT COST POOL							

NOTE (1): CFDA # is the Catalog of Federal Domestic Assistance number used to identify federal grant programs. See Chart of Accounts, Section 3-0500 of the School Accounting Manual under the appropriate revenue code to obtain the CFDA number of a particular federal grant.

The clerks' ending cash balance is shown on line 1 Cash less Outstanding Warrants of the Balance Sheet. If remaining grant funds have to be refunded, the offsetting item on the Balance Sheet is line 22, Due to Other Governments. If the grant funds may be spent in the following year, the offsetting item is line 25, Deferred Revenue. If there is a cash overdraft in a grant, the offsetting item is line 4, Due From Other Governments. See Section 5-0240, Revenues from Federal and State Grants, and 7-0400 or 7-0500, Cash to Accrual worksheets in the School Accounting Manual for further instructions.

9-0400.32 CASH/MATCH CONTROL RECORD

District/Coop Name						Grant Period		
Grant Name						Grant Award		
Project Number						Match Amount		
Cash Balance - Grant Funds							Non-Grant Funds	
Month	Description	Receipt Amount	Expenditure Amount	Cash Balance	Remaining Grant to Order		Monthly Expenditure Match	Matching Bal Remainin
XXXXX	Totals							